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Instruction Kit for eForm ADT-3 (Notice of resignation by the auditor)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Rule Number(s)

eForm ADT-3 is required to be filed pursuant to Section 140(2) of the Companies Act, 2013 and Rule 8 of the Companies (Audit and Auditors) Rules, 2014 which are reproduced for your reference.

Section 140:

(2) The auditor who has resigned from the company shall file within a period of thirty days from the date of resignation, a statement in the prescribed form with the company and the Registrar, and in case of companies referred to in sub-section (5) of section 139, the auditor shall also file such statement with the Comptroller and Auditor-General of India, indicating the reasons and other facts as may be relevant with regard to his resignation.

Rule 8:

Resignation of auditor. —For the purposes of sub-section (2) of section 140, when an auditor has resigned from the company, he shall file a statement in Form ADT-3.

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Purpose of the eForm

Auditor resigning from the company shall file within 30 days from the date of resignation, a statement in Form ADT-3 with the registrar.

EForm Number as per Companies Act, 1956

This eForm has been introduced in the Companies Act 2013.

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Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm ADT-3 at Field Level

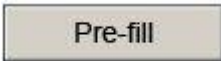
Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name		Field Name	Instructions
1	a	Corporate Identification Number (CIN) of the company	<p>Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.(www.mca.gov.in)</p> <p>Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.</p>
2		Pre-fill button	<p>Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address, email id & Phone.</p> <p>In case there is any change in the email ID, you can enter the new valid email ID.</p>
3		Category of Auditor	Provide the category of auditor whether Individual or Firm.
4	a	Income Tax PAN of auditor or auditor's firm	Provide the Income Tax PAN of auditor or auditor's firm.
	b	Name of the auditor or auditor's firm	Provide the name of the auditor or auditor's firm.
	c	Membership Number of auditor or auditor's firm's registration number	Provide the Membership Number of auditor or auditor's firm's registration number.
	d	Address of the auditor or auditor's firm	Provide the Address of the auditor or auditor's firm with City, State, Pin code and email id of the auditor or auditor's firm.




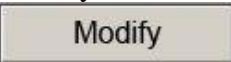

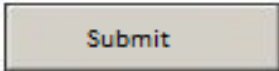
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S. No/ Section Name		Field Name	Instructions
5	a	Date of appointment of the auditor or auditor's firm	Provide the Date of appointment of the auditor or auditor's firm.
	b	Date of resignation of the auditor or auditor's firm	Provide the Date of resignation of the auditor or auditor's firm.
6		Reasons for resignation and any other facts relevant to the resignation	Provide the Reasons for resignation and if there are any other facts relevant to the resignation
To be digitally signed by		Declaration	I hereby confirm that the information given in this form and its attachments is correct and complete. I am duly authorized to sign and submit this form.
		DSC	Ensure the eForm is digitally signed by the • Auditor / Partner of the auditor's firm. The person should have registered his DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Provide whether the person is associate or fellow.
		Membership number	Enter valid membership number.
Attachments		<ol style="list-style-type: none"> 1. Resignation letter 2. Optional attachments, if any. 	

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	<p>The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Pre-fill functionality.</p>

Instruction Kit for eForm ADT-3
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Buttons	Particulars
Attach 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
Remove Attachment 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
Check Form 	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”. <p>Note: The Check Form functionality does not require Internet connectivity.</p>
Modify 	<p>The Modify button is enabled, after you have checked the eForm using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
Pre scrutiny 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Prescrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>
Submit 	<p>This button is disabled at present.</p>

Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit(days) for filing
1.	Notice of resignation by the auditor	The Companies (Registration offices and Fees) Rules, 2014-Annexure A	The Companies (Registration offices and Fees) Rules, 2014-Annexure A	From the date of resignation.	30 days

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed in STP mode .

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

Annexure A

The Companies (Registration offices and Fees) Rules, 2014

1. Fee for filing e-Forms or documents in case of company have share capital

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200 per document
1,00,000 to 4,99,999	Rupees 300 per document
5,00,000 to 24,99,999	Rupees 400 per document
25,00,000 to 99,99,999	Rupees 500 per document
1,00,00,000 or more	Rupees 600 per document

2. Fee (in case of Company not having share capital)

Rupees 200

3. Fee (in case of Foreign Company)

Rupees 6000

Additional fee rules

Period of delays	All forms
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

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